

P6

Occasional Observations

ON THE

CIVIL-LIST REVENUE.

[Price Six-Pence.]

H. Great Britain.

Occasional Observations

ON A

DOUBLE-TITLED-PAPER,

ABOUT THE

CLEAR PRODUCE

OF THE

CIVIL-LIST REVENUE,

From Midsummer 1727, to Midsummer last.



L O N D O N :

Printed and Sold by M. COOPER at the Globe, in
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ON

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ABOUT THE

CLERICAL PRODUCE

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LONDON:

Printed and Sold by M. Cooper at the Glass, in
Pater-Noster-Row, M.DCC.LXXI.



Occasional Observations, &c.

 HERE is nothing so difficult as writing on a subject, laid before you in vague terms, which have a double-design'd meaning. Ambiguities must arise, and therefore must be excus'd.

I shall first consider the paper I am to treat of, under its title of *The account of the clear produce in every year*, that is, of what is paid in of the civil-list in every year on, or before the very Midsummer-day, on which it was due.

This account was humbly presented to Parliament without any one voucher from the offices of revenue, and is the first instance of the kind; some sort of vouchers for appearance at least having been always produc'd on the like occasions. This is made up only from the treasury books of the receipt within every single year.

When

When the first demand was made for a deficiency of the civil-list for 1728, the account of that year's receipt was stated at no more than 684,407*l*. This new account of 33 years, states the receipt of that year at 708,228*l*. This difference is itself a proof of false accounts delivered into Parliament at that time to defraud the nation. It is now publicly acknowledged, that this difference of 23,821*l*. was neither a deficiency, nor an arrear standing out at Midsummer-day 1728; consequently 91,772*l*. being the remainder of 708,228*l*. deducted from 800,000*l*. was the whole then wanting to complete the latter sum clear to his Majesty that very day it was due; yet the nation was obliged to give the crown 115,000*l*. for the arrears, which had at first been demanded, as a deficiency in the produce.

This false account stands in the printed journals of 1729 *, but by the late new account is fully detected in a surprizing, able, and

* Page 321.

most

masterly manner. Yet this was cramm'd down the whole legislature, which enacted that there was an arrear of 115,000*l.* and for the glory of those times it stands recorded in our statutes to posterity.

In the new account the year 1729 is said to have produc'd but 753,576*l.* In the same account the year 1728 produces, as set down already, 708,228*l.* consequently 1729 produces but 45,348*l.* more than 1728. Now it appear'd upon the examination of the committee in April 1729, that over and above the 708,228*l.* receiv'd to the very Midsummer-day 1728, there had been since receiv'd on account of that year's pretended deficient civil-list 128,115*l.* by the April following, and that there still remained arrears standing out in the customs, and in the hands of the country post-masters 76,165*l.* These three last mention'd sums amount to 912,508*l.* besides the 115,000*l.* given for an arrear; and yet the next year 1729, stands charged with a produce but of 45,348*l.* more than the preceeding 1728.

I answer not for the veracity of any accounts; and I must confess I have not the most implicit faith in the treasury accounts: when I consider for how many years the revenue of the hawkers and pedlars escap'd them, and for how many more the $4\frac{1}{2}$ *per cent.* levied in Barbadoes and the Leeward-islands. Nor could I be surpris'd, if now and then a whole month's revenue of the civil-list should escape: but for the present I will acknowledge, that the Virginia quit-rents were most properly, and with the *nicest economy* dispos'd of for his majesty's *special service*.

It has been mention'd, that the money receiv'd at the Exchequer for the year 1729 was 753,576*l.* Now the 115,000*l.* for arrears was paid in there that year, and therefore ought to have appear'd, and been added to the produce of that year, and over and above the 115,000*l.* it must be remembered too, that from 1728 they had in advance the difference between the pretended produce that year of 708,228*l.* and the real produce of 912,508*l.* to answer any
future

future arrears. But perhaps treasury books may look on the 115,000*l.* as a free gift only, and it may appear *there as very properly dispos'd of in that shape again.*

This 33 years account says, there was receiv'd by the excise for the year 1728, the sum of 227,864*l.* but when the deficiency for that year was demanded it was charg'd with the produce of 194,234*l.* only. It was afterwards prov'd, that there had been paid to the late Queen within that time 18,750*l.* which added to the above 194,234*l.* makes a sum of 212,984*l.* still 14,880*l.* is wanting to make up the 227,864*l.* It is probable, that without foreseeing the consequences, the sum of 12,653*l.* remaining in the Exchequer at Midsummer 1728, for the civil-list lottery of 1713, may be included in the above 227,864*l.* though no notice is taken of it in this new account: but then there will be still wanting 2227*l.* to make the total of the said clear produce in that year, as now deliver'd in, agree with the same article laid before the committee in 1729, upon the subject of the then deficiency of 115,000*l.* This short

detail is given only as an instance of these inaccurate accounts.

It would be tedious and endless to make all the proper observations on this long period of accounts. I shall therefore confine myself to that second most extraordinary and delicate performance, I mean the account for the pretended deficiencies in the duties and revenues for seven years back at Midsummer 1746, amounting to no less than 456,733*l.* What a play of words is here? The duties and revenues are one thing; the art of making up accounts of the receipts only between Midsummer and Midsummer, without regard to the arrears either of that, or of former years, is another thing. Was not this sufficiently expos'd in the examination into the 115,000*l.* deficiency of 1728? Why have they not now deliver'd to Parliament a state of the clear produce of these revenues for the whole 33 years? Why play'd the old exploded game of fixing the title call'd for on the outside of the paper, and another title within relating to the clear produce of each year *in every year*. But had it been now deliver'd under the genuine title

title it was call'd for, which is, An account of the clear produce of the several branches of the revenue, &c. which implies not only the receipts to each Midsummer-day, but all arrears outstanding and afterwards receiv'd, it might have appear'd, that in the two former instances of deficiencies the arrears in those two periods, added to the receipts given in, would have been a redundancy in 1728, and far short of 456,733*l.* demanded in 1746; by which means the grossness of the impositions then would have appear'd in too glaring a light.

What were the methods taken to cover such extraordinary impositions? It was to call for the accounts from the several officers of revenue to be laid before Parliament, under the proper titles, and then to give private orders to those officers to make those accounts up in a direct contrary way. This was discover'd and prov'd by the commissioners themselves of the several offices, on their examination before the committee, in the case of the first pretended deficiency of 115,000*l.* and was expressly confirmed by the letter of a person in authority, giving such pri-

vate orders, and produc'd by a principal officer of the revenue in his own justification.

In the case of the second deficiency in 1746, which had a retrospect of 7 years, the only way that remain'd, was the hope, that the novelty and surprize of it would carry itself, and not be liable to any detection from the offices. The Treasury therefore were fully resolv'd to make up the account from their own books; (a precedent, we see follow'd in this 33 years account) for who could detect them there? Accordingly they deliver'd the accounts from their books, as of a certain round deficiency of duties and revenue.

But to carry on some shew of proper vouchers, as usual, they sent their orders to the Customs, Excise, and Post-office, to know what sums they had applied out of their several branches by virtue of standing warrants from the Treasury, during this period of 7 years. To have ask'd of them, as usual, what was the real produce of those revenues in that period, however necessary and proper for the public, was the very thing
which

which the Treasury desir'd should not be known. To make up an account from their own books, was sufficient for their purpose. Yet the producing something from those offices would carry a plausible appearance, and be an aid to imposition: They therefore ridiculously produc'd certificates from these several offices of the payments issued by them upon the establish'd warrants; as if the Treasury could be suppos'd ignorant of such payments, and at the same time pretend to know the produce of those revenues, from their own books, without the assistance of the commissioners. It may be indeed, that these curious books of account take no other notice of the produce in every year; but what they have the expenditure of in every year; and that the rest is left to auditor's accounting. But does there not now arise a difficulty as to this 33 years account? Has any application been made to all, or any one of the offices for the least information respecting the produce of the civil-list revenue?

I shall now compare some other particulars in this new account with what was formerly delivered,

liver'd, when the deficiencies were in question before Parliament, in order to shew the inaccuracy of treasury-books. I begin with the land rents.

Whatever sums the receivers pay upon treasury warrants, is as much part of the produce, as the balances they pay into the Exchequer, after such warrants have been satisfied; and are equally applicable to the intent of a civil-list, as those balances, it being to support and maintain the honour and dignity of the crown. In the 33 years account these rents produce but 5480*l.* in the 3 years, 1742, 3, and 4; whereas it appears by the Exchequer vouchers relating to the 7 years pretended deficiency, that those 3 years had produc'd 9364*l.* A small difference indeed of 3884*l.* in so small an article; and much to the credit of the new account's correctness; and it must be observ'd that the treasury-books only can give an account of what the receivers had paid on warrants drawn by themselves, exclusive of the monies paid by them into the Exchequer. I cannot conclude this paragraph without observing, that in 1740, the

the first year of the 7, the produce of the excise was given in at the time that immense deficiency was claim'd, at 213,792*l.* whereas in the new 33 years account it stands at no more than 209,852*l.* Another small difference of 3940*l.* between two treasury accounts of the same article in the same year.

When the accounts for these pretended * deficiencies of duties and revenue for 7 years were perused, they were found not satisfactory, other accounts were called for from the several offices of the revenue, and were delivered to the House by them; they are verily curious, and literally fulfil what the Lords say in their protest the 10th of May, 1729, against the 115,000*l.*

“ When we reflect in what manner these ac-
 “ counts have been made up, and in what man-
 “ ner they have been brought in, we cannot but
 “ apprehend that a door is opened by this pre-
 “ cedent for laying new and excessive charges
 “ on the nation; the revenues appropriated to
 “ the uses of his Majesty's civil-list, are subject

* See the printed Journal 1746, page 205.

“ in

“ in their own nature to vary, and even when
 “ there is no deficiency in the produce, there
 “ may be arrears in the receipt. These arrears
 “ may easily be increased by the management
 “ of designing ministers, by private directions
 “ to receivers, and by artful methods of stating
 “ accounts, from all which we cannot but ap-
 “ prehend, that now this precedent is made, we
 “ may have frequent accounts of arrears.”

These accounts from the Customs, Excise, and
 Post-office, have no regard to the arrears standing
 out on Midsummer 1739, which probably were
 about the sum of 200,000*l.* as they were about
 that sum at Midsummer 1728, and whatever
 sum they were ought to be reckon'd in aid of
 the deficiency of the seven years.

The accounts of the customs are from Christ-
 mas 1738 to 1745. They say, “ the account
 “ of the Customs are made up from Christmas
 “ to Christmas, so that this account could not
 “ be given from Midsummer to Midsummer ;”
 they likewise say, “ It is impossible to shew
 “ what has been paid since Christmas 1745 of
 “ the

“ the produce of the above years, because there
 “ is no distinction in the payments, whether for
 “ arrears or growing receipts.”

This is roundly asserted; but then how came it that they could in 1729 make up an account of the produce from Midsummer 1727, to Midsummer 1728; and how did it happen that they could then make up the account of the arrears received since Midsummer 1728, and paid into the Exchequer, to the amount of 33,013*l*.

To account for the differences between the accounts, there was a most ridiculous explanation given of them, in a paper from the Treasury, I don't mean a publick one; it relates, that this revenue produced, as *certified from the Exchequer*, 1,647,221*l*. and that the Comptroller of the Customs account, “ for the seven years
 “ ended at Christmas 1745, when he made up
 “ the net produce to be 1,807,766*l*. from
 “ which deduct the payments to the Prince of
 “ Wales 140,000*l*. leaves 1,667,766*l*. the difference between these two accounts is little
 “ more than 20,534*l*. but as one is an account
 C “ of

“ of a *net receipt* in one period, and the other of
 “ a *net produce* in another period, it is no wonder that there is a difference between the two
 “ accounts.” This is acknowledging that the Records of the Exchequer received all the produce as estimated, except that difference, and such sort of evidence we have for making up of these accounts ; nevertheless, the account from the Custom-house certifies, that the arrears standing out at Midsummer 1746, was 146,040*l.* it must be observed, that the usual arrears standing out in every year, during the reign of King George the First, as likewise in the first year of his late Majesty, was about 102,000*l.* was this very extraordinary arrear left in the hands of the receiver or receivers, to create a deficiency of the duties for 7 years ; does it not now appear upon the whole of this account of the produce of the Customs, that it is founded on estimated and fictitious valuations, to answer the present purpose.

There was a remarkable difference between the Treasury-account of the net receipt, and the Commissioners of the Excise account of the
 net

net produce, to reconcile them, the same explanation as has already been mentioned as to the Customs, says, " The account of the net produce of the hereditary and temporary Excise, according to the commissioners accounts given into Parliament, is 1,437,373*l.* the *Exchequer receipt* of that revenue amounted to 1,326,861*l.* the difference 110,511*l.* after the hereditary and temporary Excise is paid into the *Exchequer*, it is chargeable with the payment of 15,759*l.* *per annum*, to the South-Sea Company for subscription into their capital of the lottery 1713, which for 7 years is 110,318*l.* the difference 193*l.* therefore had the King charged himself with *the produce* instead of the receipt of this revenue, the difference would have been only 193*l.* in the 7 years."

The civil-list Lottery of 1713, which was for 35,000*l.* a year, and to be paid out of the Excise, was for 32 years, to pay the interest and principal of 500,000*l.* There was subscribed of it into the South-Sea Company 464,990*l.* at 4*l.* *per Cent.* which is 18,599*l.* *per annum*, which multiplied by 7 years would no ways answer what

15,759*l.* was desired to do ; the remaining annual sum of 16,400*l.* which ought to have gone to the sinking fund, to pay off that principal sum subscribed, was taken from it, under the iniquitous pretence of its having emerged into the civil-list, founded only, and no otherwise authorized, but by an opinion obtained from his Majesty's learned Council, on a false state of the Case. It now appears, that the said annual sum of 16,400*l.* has not been accounted for as a part of the civil-list revenue for the 7 years deficiency of duties, and that amounts to 114,800*l.* where has this emerged again.

The Commissioners of the Excise, in all their former accounts delivered to Parliament, in accounting for the produce of the civil-list revenue, have constantly deducted the sum of 35,000*l.* a year for that civil-list lottery, from the gross produce, and the remainder is the net produce of the civil-list revenue ; and they are still obliged by the law to pay annually into the Exchequer that sum of 35,000*l.* they have nothing to do with the disposition of it afterwards, and therefore

therefore cannot lawfully alter their method of accounting for it, from a future disposition of it.

The Commissioners by their account to the Treasury of 21 November 1746, declare, that the monies which have been applied by the Cashier, to the uses of his Majesty's civil government for the year 1745, was 22,922*l.* but in their account of the second of January 1746, was only 20,000*l.* though the remaining sum of 2922*l.* was first charged by them as paid to Lord Orford for his pension; and this is the only sum that appears to have been paid him out of the produce of the several Offices of the Revenue, and is this all that has been paid him? but this is alone sufficient to prove that this Excise account to Parliament cannot be right, and administers sufficient cause of suspicion, as to other articles. I shall now state this Excise account in another manner, as one short convincing proposition.

This account makes the net produce to be 1,437,373*l.* to which add only the 140,000*l.* paid the Prince of Wales, the real net produce is 1,577,373*l.* the account of the Exchequer

quer is 1,326,861*l.* to which add, paid by the Cashier for his Majesty's warrants, the sum of 142,922*l.* makes the whole but 1,469,783*l.* which being deducted from the net produce there remains 117,590*l.* of which there was standing out in arrears at Midsummer 1746, the sum of 74,258*l.* and therefore there could be in that time only the sum of 43,342*l.* that could be applied for the civil-list lottery of 1713, for seven years.

This account says, the arrears standing out on Midsummer 1746, the very day they were due on was 74,258*l.* on Midsummer-day 1728, they were but 58,981*l.* which is now so much more than usual, that it may be suspected to have been left in the hands of the receivers to create a greater deficiency in the duties and revenue. The date of this account is the Second of January 1746, and they there acknowledge that the sum of 70,060*l.* had been paid in for those arrears standing out at Midsummer 1746.

The account delivered from the Post-Office for the produce of the seven years, on which I must

must first make a small observation on the correctness of the Treasury accounts, that for the seven years deficiency charges the receipt of the Post-Office for 1746, to be 15,943*l*. this new account for 33 years but 13,443*l*. This is the most delicate of all accounts that were delivered into Parliament. The Commissioners have prudently avoided the signing of it, having no doubt heard what happened to others in 1729, when the account of the produce of the civil-list revenue was called for by Parliament, and their receiving a letter from the Treasury to make them up in another manner, to impose on the Parliament; and the letter was produced for their own justification, they therefore now left it to the accomptant to make up something of an account that might pass for the present; it is so slovenly done, that they have not cast up the total of any of the several heads of deductions, nor the account of the net produce for the seven years.

The first most extraordinary article I shall take notice of is the charges of the management, which as it stands here for these seven years is

no

no less than 1,070,392*l.* that it is greatly increased during this period is certain, but it is impossible that it should come to so enormous a sum ; and there must be something not right in this article, which may be thus stated, to cover something else, for the charges of management for the year 1728, was but 23,005*l.*

During the old system, we were not permitted to ease the nation of the heavy weight of unnecessary charges in the collection of the revenues, but they were increased for the sake of a corrupt influence over the electors and elected ; and the nation is greatly deceived in thinking that the crown pays for the charges of collecting the civil-list revenues ; which is a rent-charge, and therefore the collection of it is a burden on the people ; the ministers therefore have not been desirous of easing the nation of any part of so unnecessary a burden, but our exhausted state may now require it.

This account from the Post-Office, makes the net produce for the seven years, including the payments of his Majesty's Warrants and Grants,

Grants, to be 228,150*l.* the Treasury account of the deficiencies of those duties for those seven years acknowledges the receipt in every year on the very Midsummer-day they were due on, to amount to 214,264*l.* which leaves an arrear on the seven years but of 13,886*l.* yet this Post-Office account charges the arrears standing out on Midsummer-day 1746, to be 54,734*l.* is not this very surprising? The account is dated the 27th of January 1746, and says, that there has been paid of those arrears, before that date, the sum of 39,251*l.* have all these arrears been artfully kept back for the sake of the deficiencies of the duties.

This discovery now leads us to examine the article of the Post-Office for 1747; in this new 33 years account, which is the year after the pretended deficiencies, it charged the net receipt of the Post-Office in every year to be but 24,602*l.* for that year; yet it now appears there was paid in, between Midsummer 1746, and Midsummer 1747, before the 27th of January 1747, the sum of 39,251*l.* besides what was paid in of the remaining arrears of

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15,481*l.*

15,481*l.* and all that has been paid in for the produce of the year 1747. May we not therefore suspect that this arrear of the Post-Office for 54,734*l.* the arrear of the Excise for 74,258*l.* and the arrear of the Custom for 146,040*l.* amounting to 274,032*l.* has not been accounted for since.

Some of the first hours, at the very beginning of the last reign, passed in a due consideration of certain money affairs; to that immediately succeeded the bidding for the administration, which rose from 700,000*l.* in the late reign, to 800,000*l.* a year, and in the same manner the bargain was struck for it, it was opened so to the Parliament, and a bill was ordered in for that purpose, but then a bidding *after Game* was play'd; it was observed, that the revenue in the preceeding reign was not all paid on the day that they were due, but were in a few months afterwards, and that therefore a net receipt within every year, was penuriously calculated to be more advantageous. This occasioned the bringing into the bill that extraordinary clause which could not be then
taken

taken notice of, but was sufficiently the next year, when the merit of the after-game was to be claimed; it was thought the revenue had produced for that year but 684,407*l*. the intrigue of the closet obliged the minister to make good that deficiency, and he demanded it as such of the Parliament; and when that was too much exposed for his own friends to vote it as a deficiency, he was still necessitated to take it as an arrear. No one could ever think that exposed and intriguing precedent would ever have been imposed again on the people.

We were engaged on the Continent in the war for the Austrian succession, our part was directed and carried on, on the most absurd, self-contradictory principles. We might have had a peace by the treaty at Hanau, and the favourite measure *from natal predilection* would have been satisfied for that time by secularizations. It was approved of by his Majesty, and by his Minister with him, who sent it over to the Regency to be approved of here, four of them, though there were nineteen Lord Justices,

without communicating it to the rest of them, clandestinely took it upon themselves to refuse it. It would have destroy'd their system for their own administration. They kept the secret, they added to the flame of the nation against the minister who was for peace, as being the only minister that was for carrying on the war, they succeeded, and his Majesty was forced at the end of the year 1744, to part with the minister that was for that peace, and we were then necessitated to go on with the war, to give hopes of obtaining at last the *Favourite Measure*, which they had prevented being obtained by another; *flattering themselves that events would arise, to put him out of humour with his favourite measure*; which they happily obtain'd for that time, by carrying it on till they could raise no more money, and left the hopes to remain to the next broils that could be made or found on the Continent; in the mean time recover our finances; reduce the interest of the funds from four to three *per cent.* without giving the poor people any ease from it, by taking off their taxes; for they were reserved to be applied to
such

such proper uses. In the beginning of the year 1746, the minister had been guilty of a most grievous provoking offence, did not all these hardships then require *douceurs*. On the eighth of December 1746, the demand was made for the deficiencies of the duties and revenues of the civil-list, for 456,733*l*.

I will not touch upon votes of credit, subsidies, payments of Foreign troops, nor on the true motives or causes of our desperate bloody war, nor on the third partition treaty for the dividing of the Prussian Bear-skin; for they may be thought foreign to my Occasional Observations.

I sincerely believe that the only motive for calling for an account of the clear produce of the 33 years, was to do honour to his late Majesty, by undeceiving the people as to the enormity of his civil-list revenue; and with no view to do honour to his administrations, by shewing with how little they had done so much; nor that it could then be conceived, that a double-titled
account

account would have been given of it, and of the unavoidable consequences that must arise from it. The experienced Old Systemites, with the hopes of a successful after-game, highly blame the measure of accepting the 800,000*l.* a year certain, and thereby the giving up the benefit of the late civil-list act, in not accounting for any years surplus, and the benefit of accounting for fictitious deficiencies: some of the lower herd of murmurers, who judge of the Rectitude of measures by names or epithets to names, have cast an eye only on the sum total of 26,182,981*l.* as the produce of 33 years in every year, and then dividing that by 33, they find by certain unerring ocular demonstration, that his present Majesty has obtained a greater civil-list revenue than his late Majesty had. From all that has been urged in these Observations, it must now appear, that it is absolutely necessary, for the true information of the nation, and to do justice to his present Majesty, that the account of the clear produce of the civil-list revenues from Midsummer 1727 to Midsummer last, as called for by the

the Parliament, be truly and faithfully laid before them.

The arts, the ridiculous insinuations, the many insulting clamours, to support and revive the expiring Old System, must be despised by every honest man, who rejoices in seeing the true spirit of our constitution once more restored, which had been so long despaired of; not only by the most solemn words and assurances from the Throne, but by publick acts; the taking of 800,000*l.* a year certain for the civil-list revenue. — All our judges are confirmed to us, not one turned out, as was at the beginning of the late reign, to give another interpretation to the act of settlement than was before understood to be the true sense and meaning of it; by putting one out, and afterwards restoring him upon the first vacancy, to establish that prerogative in the Crown; and by giving freedom to every placeman to vote for his own representative in Parliament. — In this situation of my King and Country, having some knowledge of these revenues, I thought it might be of service to the publick

publick to make these Observations, and give this Sketch of the Conduct of our Money affairs under the Old System; wishing some abler pen would do the same as to our Continent measures: And that All the People may be truly sensible and fully convinced of that great blessing of Providence to them, in giving them a KING BORN AND EDUCATED A BRITON.

THE END.



